

Form F-66 (IA-2) (6-30-2016) <div style="text-align: center;"> STATE OF IOWA 2016 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2016 </div> <div style="text-align: center;"> CITY OF _____, IOWA DUE: December 1, 2016 </div>		<div style="text-align: center;"> 16205200700000 City of Solon 101 N Iowa Street Solon IA 52333 </div> <div style="text-align: center; font-size: small;"> (Please correct any error in name, address, and ZIP Code) </div>	
WHEN COMPLETED, PLEASE RETURN TO Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
Revenues and Other Financing Sources																								
Taxes levied on property	933,523		933,523	897,512																				
Less: Uncollected property taxes-levy year	0		0																					
Net current property taxes	933,523		933,523	897,512																				
Delinquent property taxes	0		0	0																				
TIF revenues	597,802		597,802	595,690																				
Other city taxes	260,805	0	260,805	119,437																				
Licenses and permits	23,243	0	23,243	100,125																				
Use of money and property	22,083	7,282	29,365	19,149																				
Intergovernmental	380,912	0	380,912	315,127																				
Charges for fees and service	195,480	985,336	1,180,816	1,177,202																				
Special assessments	0	0	0	0																				
Miscellaneous	129,217	20,791	150,008	35,300																				
Other financing sources	626,288	153,713	780,001	1,330,313																				
Total revenues and other sources	3,169,353	1,167,122	4,336,475	4,589,855																				
Expenditures and Other Financing Uses																								
Public safety	165,592	0	165,592	189,385																				
Public works	561,873	0	561,873	786,650																				
Health and social services	0	0	0	0																				
Culture and recreation	412,020	0	412,020	443,120																				
Community and economic development	30,161	0	30,161	60,106																				
General government	428,298	0	428,298	465,050																				
Debt service	496,879	0	496,879	496,856																				
Capital projects	1,846	0	1,846	25,000																				
Total governmental activities expenditures	2,096,669	0	2,096,669	2,466,167																				
Business type activities	0	875,015	875,015	1,538,600																				
Total ALL expenditures	2,096,669	875,015	2,971,684	4,004,767																				
Other financing uses, including transfers out	736,801	43,200	780,001	830,313																				
Total ALL expenditures/And other financing uses	2,833,470	918,215	3,751,685	4,835,080																				
Excess revenues and other sources over (Under) Expenditures/And other financing uses	335,883	248,907	584,790	-245,225																				
Beginning fund balance July 1, 2015	1,477,937	1,323,352	2,801,289	2,771,528																				
Ending fund balance June 30, 2016	1,813,820	1,572,259	3,386,079	2,526,303																				
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2016</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 3,303,000</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 864,000</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 0</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 8,595,549</td> </tr> </table>					Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents	General obligation debt	\$ 3,303,000	Other long-term debt	\$ 0	Revenue debt	\$ 864,000	Short-term debt	\$ 0	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 8,595,549
Indebtedness at June 30, 2016	Amount - Omit cents	Indebtedness at June 30, 2016	Amount - Omit cents																					
General obligation debt	\$ 3,303,000	Other long-term debt	\$ 0																					
Revenue debt	\$ 864,000	Short-term debt	\$ 0																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 8,595,549																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted 11/25/16		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																				
Printed name of city clerk		Telephone →	Area Code 319	Number 624-3755 Extension																				
Signature of Mayor or other City official (Name and Title)			Date signed 11/21/2016																					
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016						CITY OF SOLON						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	743,034	113,135		19,578	57,776		933,523			933,523	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	743,034	113,135		19,578	57,776		933,523		T01	933,523	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	743,034	113,135		19,578	57,776	0	933,523			933,523	6			
7	TIF revenues			597,802				597,802		T01	597,802	7			
8	Other city taxes														
8	Utility tax replacement excise taxes							0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	15,094						15,094		T15	15,094	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes		245,711					245,711		T09	245,711	14			
15	TOTAL OTHER CITY TAXES	15,094	245,711	0	0	0	0	260,805	0		260,805	15			
16	Section B - LICENSES AND PERMITS	23,243						23,243		T29	23,243	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	2,162	3,644	685	5	92		6,588	7,282	U20	13,870	18			
19	Rents and royalties		8,739					8,739		U40	8,739	19			
20	Other miscellaneous use of money and property	6,756						6,756		U20	6,756	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	8,918	12,383	685	5	92	0	22,083	7,282		29,365	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SOLON						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		251,731					251,731		C46	251,731	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants		5,005					5,005		C89	5,005	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim							0		C89	0	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	0	256,736	0	0	0	0	256,736	0		256,736	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions	124,176						124,176			124,176	63		
64	Library service							0		D89	0	64		
65	Township contributions							0		D89	0	65		
66	Fire/EMT service							0		D89	0	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	124,176	0	0	0	0	0	124,176	0		124,176	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	124,176	256,736	0	0	0	0	380,912	0		380,912	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0	425,988	A91	425,988	73		
74	Sewer							0	501,710	A80	501,710	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage	136,152						136,152		A81	136,152	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SOLON						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81		
82	Transit							0		A94	0	82		
83	Cable TV							0		T15	0	83		
84	Internet							0		A03	0	84		
85	Telephone							0		A03	0	85		
86	Housing authority							0		A50	0	86		
87	Storm water							0	7,638	A80	7,638	87		
88	Other:											88		
89	Nursing home							0		A89	0	89		
90	Police service fees							0		A89	0	90		
91	Prisoner care							0		A89	0	91		
92	Fire service charges							0		A89	0	92		
93	Ambulance charges							0		A89	0	93		
94	Sidewalk street repair charges							0		A44	0	94		
95	Housing and urban renewal charges							0		A50	0	95		
96	River port and terminal fees							0		A87	0	96		
97	Public scales							0		A89	0	97		
98	Cemetery charges							0		A03	0	98		
99	Library charges	5,754	524					6,278		A89	6,278	99		
100	Park, recreation, and cultural charges	53,050						53,050		A61	53,050	100		
101	Animal control charges							0		A89	0	101		
102	Other charges - Specify							0			0	102		
103	Connection fees							0	50,000		50,000	103		
104	TOTAL CHARGES FOR SERVICE	194,956	524	0	0	0	0	195,480	985,336		1,180,816	104		
105												105		
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106		
107	Section G - MISCELLANEOUS											107		
108	Contributions	5,360	14,640					20,000		U99	20,000	108		
109	Deposits and sales/fuel tax refunds							0		U99	0	109		
110	Sale of property and merchandise							0	8,786	U11	8,786	110		
111	Fines	510	870					1,380		U30	1,380	111		
112	Internal service charges							0		NR	0	112		
113	Other miscellaneous - Specify							0			0	113		
114	Engineer Reimbursement	13,707						13,707			13,707	114		
115	Inspector Fees	67,477						67,477			67,477	115		
116	Refunds	289						289			289	116		
117	Insurance Reimbursement	6,498						6,498	12,005		18,503	117		
118	IAMU	3,898						3,898			3,898	118		
119	Insurance Claim	15,968						15,968			15,968	119		
120	TOTAL MISCELLANEOUS	113,707	15,510	0	0	0	0	129,217	20,791		150,008	120		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SOLON						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	1,223,128	643,999	598,487	19,583	57,868	0	2,543,065	1,013,409		3,556,474	121		
122												122		
123	Section H - OTHER FINANCING SOURCES											123		
124	Proceeds of capital asset sales							0		NR	0	124		
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125		
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126		
127	Regular transfers in and interfund loans	86,750			158,755	61,755		307,260	25,000		332,260	127		
128	Internal TIF loans and transfers in				319,028			319,028	128,713		447,741	128		
129								0			0	129		
130								0			0	130		
131	TOTAL OTHER FINANCING SOURCES	86,750	0	0	477,783	61,755	0	626,288	153,713		780,001	131		
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	1,309,878	643,999	598,487	497,366	119,623	0	3,169,353	1,167,122		4,336,475	132		
133												133		
134	Beginning fund balance July 1, 2015	414,703	863,848	204,412	10,186	-15,212		1,477,937	1,323,352		2,801,289	134		
135												135		
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,724,581	1,507,847	802,899	507,552	104,411	0	4,647,290	2,490,474		7,137,764	136		
137												137		
138												138		
139												139		
140												140		
141												141		
142												142		
143												143		
144												144		
145												145		
146												146		
147												147		
148												148		
149												149		
150												150		
151												151		
152												152		
153												153		
154												154		
155												155		
156												156		
157												157		
158												158		
159												159		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016						CITY OF SOLON						<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
1	Section A — PUBLIC SAFETY											1		
2	Police department/Crime prevention — Current operation	70,255						70,255		E62	70,255	2		
3	Purchase of land and equipment							0		G62	0	3		
4	Construction							0		F62	0	4		
5	Jail — Current operation							0		E04	0	5		
6	Purchase of land and equipment							0		G04	0	6		
7	Construction							0		F04	0	7		
8	Emergency management — Current operation	2,337						2,337		E89	2,337	8		
9	Purchase of land and equipment							0		G89	0	9		
10	Flood control — Current operation							0		E59	0	10		
11	Purchase of land and equipment							0		G59	0	11		
12	Construction							0		F59	0	12		
13	Fire department — Current operation	92,206						92,206		E24	92,206	13		
14	Purchase of land and equipment							0		G24	0	14		
15	Construction							0		F24	0	15		
16	Ambulance — Current operation							0		E32	0	16		
17	Purchase of land and equipment							0		G32	0	17		
18	Building inspections — Current operation							0		E66	0	18		
19	Purchase of land and equipment							0		G66	0	19		
20	Construction							0		F66	0	20		
21	Miscellaneous protective services — Current operation							0		E66	0	21		
22	Purchase of land and equipment							0		G66	0	22		
23	Construction							0		F66	0	23		
24	Animal control — Current operation	794						794		E32	794	24		
25	Purchase of land and equipment							0		G32	0	25		
26	Construction							0		F32	0	26		
27	Other public safety — Current operation							0		E89	0	27		
28	Purchase of land and equipment							0		G89	0	28		
29								0			0	29		
30								0			0	30		
31								0			0	31		
32								0			0	32		
33								0			0	33		
34								0			0	34		
35								0			0	35		
36								0			0	36		
37								0			0	37		
38								0			0	38		
39								0			0	39		
40	TOTAL PUBLIC SAFETY	165,592	0		0	0	0	165,592			165,592	40		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF SOLON							<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)		(h)					
41	Section B — PUBLIC WORKS											41		
42	Roads, bridges, sidewalks — Current operation	205,909	142,491					348,400		E44	348,400	42		
43	Purchase of land and equipment	48,206						48,206		G44	48,206	43		
44	Construction							0		F44	0	44		
45	Parking meter and off-street — Current operation							0		E60	0	45		
46	Purchase of land and equipment							0		G60	0	46		
47	Construction							0		F60	0	47		
48	Street lighting — Current operation	23,736						23,736		E44	23,736	48		
49	Traffic control safety — Current operation							0		E44	0	49		
50	Purchase of land and equipment							0		G44	0	50		
51	Construction							0		F44	0	51		
52	Snow removal — Current operation		24,799					24,799		E44	24,799	52		
53	Purchase of land and equipment							0		G44	0	53		
54	Highway engineering — Current operation							0		E44	0	54		
55	Purchase of land and equipment							0		G44	0	55		
56	Construction							0		F44	0	56		
57	Street cleaning — Current operation							0		E81	0	57		
58	Purchase of land and equipment							0		G81	0	58		
59	Airport (if not an enterprise) — Current operation							0		E01	0	59		
60	Purchase of land and equipment							0		G01	0	60		
61	Construction							0		F01	0	61		
62	Garbage (if not an enterprise) — Current operation	116,732						116,732		E81	116,732	62		
63	Purchase of land and equipment							0		G81	0	63		
64	Construction							0		F81	0	64		
65	Other public works — Current operation							0		E89	0	65		
66	Purchase of land and equipment							0		G89	0	66		
67	Construction							0		F89	0	67		
68								0			0	68		
69								0			0	69		
70								0			0	70		
71								0			0	71		
72								0			0	72		
73								0			0	73		
74								0			0	74		
75								0			0	75		
76								0			0	76		
77								0			0	77		
78								0			0	78		
79								0			0	79		
80	TOTAL PUBLIC WORKS	394,583	167,290		0	0	0	561,873			561,873	80		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SOLON		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued					CITY OF SOLON		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	218,209	42,079					260,288		E52	260,288	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	72,677	7,555					80,232		E61	80,232	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction		7,555					7,555		F61	7,555	129
130	Recreation — Current operation	62,670						62,670		E61	62,670	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation		1,275					1,275		E61	1,275	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	353,556	58,464		0	0	0	412,020			412,020	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			30,161				30,161		E89	30,161	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	30,161	0	0	0	30,161			30,161	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SOLON		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	11,915	1,889					13,804		E29	13,804	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	281,863	39,661					321,524		E23	321,524	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	1,315						1,315		E89	1,315	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	20,977						20,977		E25	20,977	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation							0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation	70,678						70,678		E89	70,678	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	386,748	41,550	0	0	0	0	428,298			428,298	176
177	Section G — DEBT SERVICE				12,785			12,785			12,785	177
178					158,755			158,755			158,755	178
179					206,273			206,273			206,273	179
180					119,066			119,066			119,066	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	496,879	0	0	496,879			496,879	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						1,846		1,846			1,846	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0		0	1,846	0	1,846			1,846	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,846	0	1,846			1,846	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	1,300,479	267,304	30,161	496,879	1,846	0	2,096,669			2,096,669	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued						CITY OF SOLON		<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								374,064	E91	374,064	198
199	Purchase of land and equipment							348,111	G91		348,111	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation								E80		0	201
202	Purchase of land and equipment								G80		0	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation								E81		0	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2016 -- Continued CITY OF SOLON						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								152,840		152,840	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								875,015		875,015	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	1,300,479	267,304	30,161	496,879	1,846	0	2,096,669	875,015		2,971,684	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	61,755	202,305			25,000		289,060	43,200		332,260	255
256	Internal TIF loans/repayments and transfers out			447,741				447,741			447,741	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	61,755	202,305	447,741	0	25,000	0	736,801	43,200		780,001	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	1,362,234	469,609	477,902	496,879	26,846	0	2,833,470	918,215		3,751,685	259
260												260
261	Ending fund balance June 30, 2016:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	362,347	1,038,238	324,997	10,673	77,565		1,813,820			1,813,820	267
268	Total Governmental	362,347	1,038,238	324,997	10,673	77,565	0	1,813,820			1,813,820	268
269	Proprietary								1,572,259		1,572,259	269
270	Total ending fund balance June 30, 2016	362,347	1,038,238	324,997	10,673	77,565	0	1,813,820	1,572,259		3,386,079	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,724,581	1,507,847	802,899	507,552	104,411	0	4,647,290	2,490,474		7,137,764	271
272												272

Cell: B36

Comment: Report amounts legally required to be maintained intact such as permanent funds and amounts not in a spendable form such as inventories and prepaids.

Cell: B37

Comment:

Report balances which are restricted by law, grantors or enabling legislation. Examples include road use tax, special levies (insurance, employee benefits, debt service, etc.), local option sales tax, TIF, unspent debt proceeds.

Cell: B38

Comment: Amounts that can only be used for specific purposes established by formal action of the City Council taken prior to the end of the fiscal year (the amount may be determined in the subsequent period).

Examples: Through formal action the Council commits a portion of the General Fund for a future project, the amount would be reported as committed in the General Fund.

Likewise, if the City transferred the committed funds to the Capital Project Fund, the amount would be reported as committed in the Capital Project Fund.

Cell: B39

Comment: Amounts which are constrained by the City's intent to be used for specific purposes which are neither restricted or committed. Intent should be expressed by the City Council or an individual or committee the City Council has delegated the authority to. Assigned funds should NOT be reported if they result in a deficit in the unassigned balance.

Cell: B40

Comment: Remaining or residual classification for the General Fund.

Deficit balances in funds other than the General Fund should be reported as unassigned.

Part III INTERGOVERNMENTAL EXPENDITURES CITY OF SOLON Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State	
Correction.....		M05 \$				Highways.....		L44 \$	
Health.....		M32				All other.....		L89 \$	
Highways.....		M44							
Transit subsidies.....		M94							
Libraries.....		M52							
Police protection.....		M62							
Sewerage.....		M80							
Sanitation.....		M81							
All other.....		M89 \$							

Part IV SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.		
		Amount - Omit cents
Total salaries and wages paid.....		515,773

Part V DEBT OUTSTANDING, ISSUED, AND RETIRED								
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2016				Interest paid this year
Purpose	Debt outstanding JULY 1, 2015 (a)	Issued	Retired	General obligation	TIF revenue	Revenue	Other	
		(b)	(c)	(d)	(e)	(f)	(g)	
1. Water utility	19U \$ 524,000	29U \$	39U \$ 45,000	49U \$	49U \$	49U \$ 479,000	49U \$	I91 \$ 17,030
2. Sewer utility	19U 102,000	29U	39U 11,000	49U 91,000	49U	49U	49U	I89 1,785
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
9. City Hall	19U 922,000	29U	39U 90,000	49U 832,000	49U	49U	49U	I89 29,043
10. Sewer Revenue	19U 455,000	29U	39U 70,000	49U	49U	49U 385,000	49U	I89 22,120
11. 2010 Street Bond	19U 1,310,000	29U	39U 110,000	49U 1,200,000	49U	49U	49U	I89 48,755
12. 2012 Street Bond	19U 1,365,000	29U	39U 185,000	49U 1,180,000	49U	49U	49U	I89 21,273
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	4,678,000	0	511,000	3,303,000	0	864,000	0	140,006

B. Short-term debt		Amount - Omit cents	
Outstanding as of JULY 1, 2015		61V \$	
Outstanding as of JUNE 30, 2016		64V \$	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS Assessed Valuations by Levy Authority and County, AY2014/FY2016 Actual valuation -- January 1, 2014			
		Amount - Omit cents	
		\$ 171,910,981	x .05 = \$ 8,595,549

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2016					
Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$		3,386,079	3,386,079
	REMARKS				